

Government Oversight Committee

Topics for Consideration for OPEGA's Work Plan April 2013

The attached document lists those topics that the GOC decided on 4-12-13 that it would like to rank and consider further for OPEGA's work plan for 2013-2014. For each general topic area, OPEGA has provided the responsible agency, possible different areas the review could focus on (although there may also be others), and additional information gathered by OPEGA to date that may be relevant to GOC decision-making about the topic. The information associated with all topics has been updated as of 4-17-13 and, therefore, may be different than what you have reviewed in previous versions of this document. Most of the information is included in the "Additional Information" column of the Topic List but for several topics there are more extensive summaries of OPEGA's research that are attached.

The topics are arranged in categories as follows:

Section A (pages) – Topics currently on the GOC's On Deck list that the GOC has decided it wants to consider further.

Section B (pages) – New topics proposed by current GOC members

OPEGA has developed a matrix to use in identifying the topics on this list that the current GOC is collectively most interested in considering for OPEGA's Work Plan at this time. That matrix is provided in a separate document. It identifies the primary outcomes the Legislature might expect from a review of the topic area based on the current questions or potential areas of focus listed for the topic. Typically there are also secondary benefits derived from any review, but those are not all captured in this matrix. Please note that the expected benefits may also change as the scope of a review becomes more defined in terms of the specific questions to be asked about the topic.

The last column of the matrix is for each GOC member to use in ranking the level of interest in each topic. The scale of 0-4 is described on the top of the matrix. 0 = not interested and 4 = extremely interested. Since the goal of this process is to ensure that OPEGA's resources are being spent on reviews that are of most value to the Legislature, GOC members may wish gather input from legislative colleagues in gauging the level of collective interest in particular topics.

Please rank each topic on the matrix and return the rankings to OPEGA Director Beth Ashcroft by Wednesday, April 24th so that results can be compiled for the next GOC meeting.

Government Oversight Committee

Topics Under Consideration by GOC for Ranking (as of 4-12-13)

Note that there are two topics currently on the On Deck List that the GOC decided not to rank for further consideration at this time. These topics are Leased Office Space and Division of Financial and Personnel Services (Service Centers) and they do not appear on this ranking list. GOC will revisit whether or not to remove these two topics from the On Deck List at a future time.

Section A: Topics Currently On Deck			
	Topic	Possible Areas of Focus	Additional Information
1	Beverage Container Recycling (Bottle Bill) Responsible Dept: Agriculture MRS	<ul style="list-style-type: none"> compliance with current law by initiators of deposit current recycling rates for beverage containers; current handling fees and bottler requirements of redemption centers; continued need for current beverage container recycling laws; opportunities to meet goals of beverage recycling laws via alternative models; impact of potential changes to beverage container recycling laws on beverage container redemption facilities and initiators of deposit; 	<ul style="list-style-type: none"> Proposed by a former GOC member in the 124th Legislature. Maine's handling fees may exceed that of most other states with bottle bills. Expansion of redeemable beverages causes additional work for redemption centers despite attempts to mitigate costs via changes that allow commingling agreements. There may be bottlers, particularly those from out of state, not in compliance with Maine's law. Issues with the bottle bill have been raised for many years. During the 125th session the Legislature considered two bills – one to repeal the law and one aimed at reducing fraud. LD 1324 was passed and enacted as PL 2011 Chapter 429. The law changed the legislative oversight for this program to the committee on environmental and natural resources. It also established, as a civil violation, \$100 fine per container returned in excess of 48 containers that are found to be from out-of-state (attempt to reduce fraud). There are at least four bills related to this topic that have been filed in the 126th Legislature. They are: <ul style="list-style-type: none"> LD 124 An Act to Amend the Bottle Redemption Laws LD 291 An Act to Transfer Responsibility for the Returnable Beverage Container Laws from the Department of Agriculture, Conservation and Forestry to the Department of Environmental Protection LD 1080 An Act to Improve Efficiency in the Collection of Beverage Containers LD 1121 An Act To Promote the Production of Maine Beverages

Section A: Topics Currently On Deck

	Topic	Possible Areas of Focus	Additional Information
2	Long-term Care: Nursing Homes Responsible Dept: DHHS	<ul style="list-style-type: none"> Reducing costs and improving quality through possible changes to: <ul style="list-style-type: none"> current payment rates and structure to incentivize reducing costs; inspection system to reduce inefficiencies; nursing services and care delivery approaches to better match them to patients' needs and wishes; and coordination between hospitals and nursing homes. Quality of care in relation to cost 	<ul style="list-style-type: none"> Proposed by former GOC member in the 124th Legislature. Proposed FY12 Budget for Nursing Facilities (0148) is \$71,869,096 in General Fund, \$271,468,065 in Federal Funds and \$32,403,540 in Other Special Revenue Funds. Medicaid expenditures are audited as part of the State Single Audit, but that work would not cover the items listed in Possible Areas of Focus. LD 986, Resolve, To Establish the Commission to Study Long-term Care Facilities has been filed in the 126th Legislature. Public hearing has not yet been held. The duties of the Commission in the bill are to study: <ul style="list-style-type: none"> Funding for long-term care facilities; Staffing and regulatory requirements; Collaborative agreements with critical access hospitals; Differential reimbursement mechanisms; Viability of privately owned nursing facilities in rural communities; and Impact of nursing home closures on rural populations.
3	Pharmaceuticals (Prescription Drugs and Medicaid Drug Rebate) Responsible Dept: DHHS	<ul style="list-style-type: none"> Effectiveness of measures taken to contain costs Effectiveness of internal controls in place to prevent fraud and abuse related to controlled substances. 	<ul style="list-style-type: none"> GOC considered this topic during development of 2007-2008 work plan as other states had found savings in this area. At that time, DHHS had been making significant efforts to reduce costs in this area including establishing a preferred drug list In 2009, the GAO reported on fraudulent, improper or abusive actions related to the prescribing and dispensing of controlled substances. In FY12, the pharmacy claims processing system processed Medicaid and CHIP claims totaling \$243 million. The State Single Audit performed by the State Auditor includes a compliance audit of the Medicaid program including audit steps related to prescription drugs and drug rebates. Significant findings have been noted in the past. Both of the most recently completed State Single Audits for FY11 and FY12 included a finding that controls over the pharmacy claims processing system need improvement. In February 2012, DHHS began quality assurance audits of 50 paid pharmacy claims each month.
4	Public Health Labs Responsible Dept: DHHS/CDC	<ul style="list-style-type: none"> Possible outsourcing of some lab work User fees charged Testing being conducted by multiple State agencies using different labs. Awarding of contracts Use of federal grant funds Management practices, including hiring and communication 	<ul style="list-style-type: none"> GOC considered this topic during development of its 2007-2008 work plan. Other states have found savings in this area. It appears there are State agencies other than DHHS that also do laboratory work, i.e. Agriculture. A current GOC member has recently been made aware of potential concerns related to management of CDC's Health and Environmental Testing Laboratory. These concerns include awarding of contracts without bidding, use of federal grant funds for purposes other than intended, poor hiring and communications practices and general mismanagement.

Section A: Topics Currently On Deck

	Topic	Possible Areas of Focus	Additional Information
5	Publicly Funded Programs for Children Birth to Five Years Responsible Dept: MDOE DHHS	<ul style="list-style-type: none"> Strengths and weaknesses, including gaps, overlaps and coordination, in State's current programs for children birth to five years. 	<ul style="list-style-type: none"> The GOC of the 125th Legislature voted this topic On Deck in September 2012 during its consideration of OPEGA's report on Child Development Services. The intention was that OPEGA and the next GOC would review the reported results of the children's task forces that are currently meeting on this topic and consider whether further review of this topic area to identify overlaps and gaps in services is needed. The 125th Legislature passed LD 568 which had called for creating a stakeholder group to conduct an assessment of this nature including, but not limited to, Child Development Services, public prekindergarten programs and six programs administered by DHHS Bureau of Child and Family Services. That bill was vetoed by the Governor, and consequently, the stakeholder group was not created. In testimony before the GOC, MDOE described two groups currently doing work on Birth to 5 learning that the Department felt would cover the area of focus given for this topic. Those groups are the State Agency Interdepartmental Early Learning Team (SAEIL) and the Maine Children's Growth Council (MCGC) Sustainability Committee. OPEGA is currently monitoring the status and focus of these efforts for the GOC and expects to obtain any reports or other results when they are ready. The Work Plan for SAEIL is now available on the State's website at http://www.maine.gov/earlylearning/saiel/saiel-workplan-revised-timeline-31113.pdf. The Work Plan has deadlines on several tasks set at end of June 2013, end of Dec 2013 and end of June 2014. It appears that one of SAEIL's tasks is to review the results of the MCGC Sustainability Committee. The deadline associated with that task is end of June 2013.
6	Revenue Collected through the Courts Responsible Dept: JUD	<ul style="list-style-type: none"> Internal controls over collection, deposit, accounting and safeguarding of revenue Effectiveness and timeliness of collections efforts, i.e. are all funds due the State being collected timely Factors impacting the revenue stream, particularly those related to the decline in revenues from fines, forfeitures and penalties 	<ul style="list-style-type: none"> OPEGA suggested this topic and it was placed on the 2007-2008 work plan because it had not been audited for some time and had a potential fiscal impact. OPEGA was not able to get to all planned reviews in that biennium and, therefore, the topic was moved to the On Deck list. According to the Revenue Forecasting Committee's December 2012 Report, actual FY12 revenues through the Judiciary for fines, forfeitures and penalties were \$25,120,959 and are forecast to be \$24,452,139 in FY13; a 2.7% decrease. The FY12 revenues were also a decrease from FY10 when actual revenues were \$32,787,060. Revenues from fines are primarily from judicial collections. Previously the Forecasting Committee has noted that major factors affecting this revenue source are the number of violators being prosecuted, the ability of violators to pay fines and the collection effort implemented by the Judicial Branch.

Section A: Topics Currently On Deck

	Topic	Possible Areas of Focus	Additional Information
7	<p>Substance Abuse Treatment Programs in Prison System (Correctional Recovery Academy and Intensive Outpatient Program)</p> <p>Responsible Dept: DOC OSA</p>	<ul style="list-style-type: none"> effectiveness and/or cost-effectiveness of programs in rehabilitating participants and reducing recidivism 	<ul style="list-style-type: none"> This topic was added to the On Deck list as the result of a citizen's 2009 request for a review of these programs. The Correctional Recovery Academy (CRA) program is a 9 month residential intensive substance abuse treatment program that has the goal of reducing prisoner's dependency on drugs and alcohol. The Intensive Outpatient Program (IOP) is a 16 week outpatient group therapy program for the treatment of drug and alcohol abuse. In June 2006, the Muskie School of Public Service performed an evaluation of the Correctional Recovery Academy and a companion program. The evaluation resulted in some recommendations, including that DOC and OSA may want to consider conducting an evaluation to assess actual program effectiveness. These programs have been a collaboration of the Department of Corrections (MDOC) and DHHS' Office of Substance Abuse (OSA) and in the past MDOC and OSA contracted for these services directly with Spectrum Health Systems, Inc. The contract that expired on 6/30/2011 was for \$698,820. MDOC funding is a combination of federal (\$121,000) and General Fund (\$469,668) dollars. OSA's portion is from Other Special Revenue funds (\$108,152). As of July 2012, MDOC entered into a contract with Correctional Care Solutions to provide both medical and behavioral health services to the adult and juvenile populations. CCS assessed Spectrum Health Systems program and offered Spectrum a sub-contract to continue providing these programs. MDOC reports an advantage in contracting with one vendor who they are able to demand accountability from and who in turn is able to implement consistent evidence-based practice. The new contract includes provisions requiring the vendor to track outcome data to ensure that programs are efficient and effective with regard to our specific population. OPEGA requested further information from MDOC on what outcome or other performance measures are being tracked with regard to the two substance abuse treatment programs included in this topic. MDOC reports that they will be tracking recidivism rates as a performance measure for these programs but that it is too soon to look at that measure as relates to the performance of programs under the current contractor. MDOC also reports that a challenge in determining recidivism rates is getting data from the jail system that would allow identification of individuals released from the State correctional system that end up back in the jail system because of crimes related to substance abuse. According to MDOC, there are three funding sources related to these programs. A federal block grant provides some matching funds and there are some funds from the Office of Substance Abuse for the juvenile component of the program. The remaining funds are associated with the larger CCS medical contract, which may not delineate the costs of each program/service. That contract is mostly funded with General Fund.

Section A: Topics Currently On Deck

	Topic	Possible Areas of Focus	Additional Information
8	<p>Tax Collection (income, sales, use, fuel, cigarette)</p> <p>Responsible Dept: MRS</p>	<ul style="list-style-type: none"> Timely collection and deposit of taxes (including efforts to collect overdue taxes) Effective efforts to assure credits, etc. taken to reduce taxes owed are valid 	<ul style="list-style-type: none"> Other states have found savings in this area. The State has had several initiatives over the past ten years aimed at collecting overdue taxes and enhancing compliance with the Use Tax. These included a Tax Amnesty program in 2003, a Use Tax Compliance Program in 2006 and Tax Receivable Reduction initiatives in both 2009 and 2010. These initiatives brought in about \$70.7 million in unpaid taxes while waiving about \$44 million in interest, penalties, etc. Maine Revenue Services was also assigned two initiatives for FY13 to collect unpaid taxes and increase compliance with Use Tax. The initiatives are budgeted to net about \$6.66 million in unpaid taxes. According to MRS, it administers over 40 state tax regimes. Statute specifies the particular filing and payment requirements for each. MRS has a Compliance Division that has the objective of collecting all delinquent tax receivables. The Division focuses primarily, however, on individual income, corporate, sales and use and service provider taxes. The Division has contracts with independent collection contractors throughout the United States to assist with that effort. MRS reports using several approaches to protect against underreporting and uncover non-filing. MRS employs over 50 field auditors who visit places of business across the US. MRS also has desk auditors to review for returns for any corrective assessments that may be necessary. MRS' Tax Compliance Unit is solely focused on discovery of non-filers and uses a computer data warehouse system, similar to that used in at least 20 other states, to uncover unfiled returns and unpaid taxes. MRS did not specify which particular tax types the auditors and computer system are focused on. MRS has a variety of collection tools and procedures that increase in severity as the collection process progresses. MRS has a small Criminal Investigations Unit to investigate the most egregious offenders and refer cases to the Attorney General's Office for prosecution. MRS did not specify how often the more severe collection tools are utilized. MRS tracks Tax Receivables and is required each year to recommend receivables deemed uncollectible for charge-off. According to data provided by MRS, total tax receivables as of the end of June 2012 and in March 2012 MRS recommended receivables charge-offs totaling about \$6.7 million. MRS cannot estimate amounts that may be due from non-filers or under reported taxes due. Additional detail MRS provided on taxes receivables and tax collections from various on-going compliance and audit efforts is attached. Additional research and/or interviews with agency staff will be required for OPEGA to obtain a sufficient understanding of tax types and MRS efforts to assess risk or further scope this topic.

Section A: Topics Currently On Deck

9	<p>Personal Use of State Assets: recreational vehicles (ATVs, boats, snowmobiles, etc.); airplanes and helicopters; houses and camps</p> <p>Responsible Dept: Various</p>	<ul style="list-style-type: none"> • Policies in place regarding personal use of assets • Compliance with policies and how compliance is monitored • Appropriateness of current or past personal use of significant State assets 	<ul style="list-style-type: none"> • This topic is based on a request directed to OPEGA through a legislator by an individual who requested confidentiality. OPEGA conducted minor research in preparation for putting this topic before the GOC for consideration in 2008. Research included collecting inventories of these assets from Departments that had them as well as policies governing their use. • At that time, six departments had assets of this type with the substantial majority being in Departments of Marine Resources, Inland Fisheries & Wildlife and Conservation. Most departments reported that no personal use was allowed, but did not provide written policies that expressly communicate this. IF&W reported that assets (other than airplanes) were available for limited personal use and provided written policies to that affect. • OPEGA recently requested updated information from the six Departments that had assets of interest in 2008. All Departments responded and provided current information. Of note is that some Departments may have modified their inventory of state assets since 2008 and may no longer have pertinent assets or may have different types of assets than before. OPEGA did not request updated inventories. Furthermore, most Departments provided reference to policies pertinent to state-owned vehicles, but state-owned vehicles were not assets of interest in the original request. • Most of the Departments provided reference to multiple policies or policy statements contained in various documents. Most maintain at least one general policy, often pertaining to “equipment.” Other policies or policy statements provided were specific to certain types of assets. One Department did not have any policy relevant to the assets of interest. This department also had a relatively small inventory of these assets in 2008. • Whether the policies allowed personal use of the assets of interest varied by Department and type of assets. Some policies did allow for personal use of certain assets under certain circumstances with prior approval by designated individuals. This was typically the case for policies on “equipment”. Conservation also has a policy on camps and houses which allows for use of housing in the off season in exchange for “security, surveillance and maintenance.” In other cases, personal use of certain specific assets was clearly prohibited like assets such as ATVs in IF&W and airplanes in Public Safety. • OPEGA observes that additional specificity and coordination between the multiple policies in most of the Departments would improve understanding of which of the assets of interest are particularly governed by which policy. • No Department provided a specific plan in regard to staff education about policies though most mentioned that policies are reviewed during the respective Department’s new employee orientations. Most Departments also mentioned some sort of review mechanism when new policies are developed or when there are concerns / questions that arise.
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Section B: Topics Suggested by Current GOC Members or from Recent Legislator Requests

10	DHHS Audit Functions	<ul style="list-style-type: none"> • Focus of audit efforts • Resources and Capabilities • Results of audit efforts • Degree to which DHHS Audit functions have sufficient resources and capabilities to be effective in identifying fraud, waste and abuse 	<ul style="list-style-type: none"> • This topic was raised by a GOC member at the 2-22-13 GOC meeting. • OPEGA has previously identified issues with weaknesses in DHHS' Program Integrity Unit's capabilities to use data analytics and exception reporting from the MaineCare claims system to identify potential cases of fraud, waste and abuse. These issues were reported in OPEGA's 2009 report on Durable Medical Equipment and OPEGA is still tracking the related recommendation as acceptable action has not yet been completed. • Additional information can be found in the separate summary of OPEGA research conducted since the 2-22-13 GOC meeting where this topic was raised.
11	DHHS Workplace Culture and Environment	<ul style="list-style-type: none"> • Whether workplace culture and environment is conducive to recruiting, retaining and engaging capable, knowledgeable and motivated employees toward best results for DHHS programs and services. • Management behavior and treatment of employees in the workplace 	<ul style="list-style-type: none"> • This topic was raised by a GOC member at the 2-22-13 GOC meeting based on concerns this member had been hearing from former and current DHHS employees. • A separate current GOC member has also recently received comments and complaints from several other former and current employees of Maine CDC regarding inappropriate behavior, mistreatment and harassment on the part of certain managers in the wake of the claims of retaliation and harassment contained in a Whistleblower case recently filed with Maine Human Rights Commission by a CDC Manager.
12	DHHS Contract Management	<ul style="list-style-type: none"> • Functions, structure and approach to contract management 	<ul style="list-style-type: none"> • This topic was raised by a GOC member at the 2-22-13 GOC meeting. This member was concerned that the contract management structure DHHS had established may not have sufficient controls to mitigate risk of procurement fraud and abuse in establishing and administering contracts.
13	Healthy Maine Partnership Contracts: 2012 Adjustments to Contracts and Funding Levels	<ul style="list-style-type: none"> • Process used to score HMPs • Process and decisions for selecting lead HMP agencies and determining funding levels • Maintenance of documentation supporting HMP scoring and related decisions 	<ul style="list-style-type: none"> • This topic is from a formal request for an OPEGA review submitted by several legislators, including a current GOC member. The GOC considered this request at its April 12, 2013 meeting and decided to include in on the list of topics to be ranked for further consideration. • In the summer of 2012, the legislators requesting this review sought explanations for DHHS' decisions to significantly reduce funding for their local HMP in Lewiston/Auburn while significantly increasing funding, and giving lead agency status, to a smaller HMP in Rumford. These legislators did not feel they received adequate explanation or understanding of the scoring tool used. These legislators became concerned again recently given the claims of a DHHS manager in a case filed with the Maine Human Rights Commission. One of the claims regarded the potential shredding of documents associated with the HMP scoring. • The Maine Human Rights Committee is currently reviewing the claim of retaliation and harassment on the Whistleblower Complaint and the Attorney General's Office is currently reviewing whether there is a basis for an AG investigation into the shredding of documents. The possible areas of focus for an OPEGA review of this topic are not duplicative of these other two efforts.

Section B: Topics Suggested by Current GOC Members or from Recent Legislator Requests

14	Maine Charter School Commission	<ul style="list-style-type: none"> Processes, practices and standards the MCSC has used in soliciting, reviewing and making approval decisions on public charter school applications MCSC's role in providing advice and assistants to applicants Factors that impact MCSC's ability to effectively and efficiently fulfill its statutorily assigned roles and responsibilities 	<ul style="list-style-type: none"> The topic is the result of a formal request for an OPEGA review from the Education Committee. The GOC first considered this request on 4-2-13 and decided at its 4-12-13 meeting to include it on the list of topics for further consideration. Additional information from OPEGA research related to this topic is included in the attached summary. Also attached is the checklist for considering potential topics that the GOC requested OPEGA prepare and which was reviewed by the Committee at its 4-12-13 meeting.
15	Maine Economic Improvement Fund Responsible Dept: University of Maine System	<ul style="list-style-type: none"> Degree to which legislative intent for the program is being met Decision making process for awarding funds List/description of funded projects Alignment of funded projects with the targeted technologies/areas defined in statute Geographic distribution of grant awards Costs of administering the fund Outcomes of funded projects 	<ul style="list-style-type: none"> This topic came from a formal request for an OPEGA review submitted by a current GOC member. Maine Economic Improvement Fund (MEIF) was established in Statute in 1997 - Title 10 MRSA Ch. 107-C. The fund was budgeted for \$14.7 million (General Fund) in the FY12/13 budget MEIF is administered by the University of Maine System. Funds must be used in statutorily-defined Targeted Areas - biotechnology, aquaculture and marine technology, composite materials technology, environmental technology, advanced technologies for forestry and agriculture, information technology and precision manufacturing technology. Concerns have been raised in the past about the funds being used almost exclusively by the University of Maine at Orono and the University of Southern Maine. During the 125th Legislature, MEIF statute was amended by P.L. 2011, ch. 698 which established minimum percentages of annual MEIF disbursements for the Universities of Maine at Augusta, Farmington, Fort Kent, Machias and Presque Isle to support research and development. The minimum disbursements are 2.5% beginning 7/1/13 and 3% beginning 7/1/15. The University is also required to include, in its future annual reports on the MEIF due January 1st each year, a summary of the R & D projects at the smaller universities that have been funded as a result of MEIF disbursements, as well as any external funding sources that have been leveraged as a result of these awards. The law also established a Task Force to review the MEIF and recommend any changes necessary to enhance investment in targeted research and development and product innovation, as well as to provide basic investment necessary to obtain matching funds and competitive grants from private and federal sources. A Report from the Task Force to the Joint Standing Committee on Labor, Commerce, Research and Economic Development is expected soon. Additional information can be found in the separate summary of OPEGA research conducted since a review of the topic was requested. Summary attached.

Section B: Topics Suggested by Current GOC Members

16	Tax Expenditure Programs	<ul style="list-style-type: none"> • Effectiveness and efficiency of programs • Degree to which they are meeting legislative intent/purpose • Developing a framework for on-going legislative review and evaluation of tax expenditure programs • Analysis/categorization of current tax expenditure programs to determine those that have like characteristics for purposes of subsequent evaluation 	<ul style="list-style-type: none"> • This topic was raised by a GOC member at the 2-22-13 GOC meeting, particularly in the context of tax expenditure programs intended as incentives for business/economic development. • There are two programs associated with a budget initiative in the Governor's proposed budget for FY14/15. These are the Business Equipment Tax Reimbursement (BETR) and the Business Equipment Tax Exemption (BETE). • The GOC of the 125th Legislature had also expressed interest in the BETR and BETE programs as well the Tax Increment Financing program. OPEGA conducted initial research on the programs to determine what level of effort would be needed to answer the questions that had been posed. OPEGA determined and reported to the GOC that answering the questions would require significant time and resources due to limitations on readily available data and the GOC decided not to pursue it further. • The current GOC, at the 2-22-13 meeting, requested that OPEGA conduct some additional research on these programs and the related budget initiative. A summary of OPEGA's research on BETR and BETE is attached. • At the GOC's 4-12-13 meeting, the Committee received and considered a request from several legislators for OPEGA assistance in analyzing/categorizing current tax expenditure programs and establishing a framework for on-going legislative review and evaluation of these programs. The GOC decided to expand this topic to include the scope of that request. • LD 1255 is currently in process in the Taxation Committee and is scheduled for public hearing on April 29th. That bill seeks an independent consultant, contracted by the Bureau of Revenue Services, to perform work very similar to what has been requested of OPEGA. OPEGA understands there may also be other bills related to this topic area forthcoming this legislative session. • A representative from the PEW Center for the States has recently visited with the Taxation Committee, other legislators interested in this topic, and OPEGA to discuss research PEW has done related to evaluation of tax expenditure programs. It appears that PEW could be a valuable resource in establishing the framework for legislative review of these programs – regardless of what avenue is pursued to accomplish that.
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